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GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)

New Delhi, the 6th July 1948.

NOTIFICATION

CUSTOMS

No. 31.—In exercise of the powers conferred by section 28 of the Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that with effect from the 8th July 1948 the articles specified in the third column of the Schedule hereto annexed shall be exempt from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934 (XXXII of 1934), as is in excess of the rates specified in the fourth column of the said Schedule, the exemptions herein mentioned being granted in order to implement the General Agreement on Tariffs and Trade the text of which was authenticated by the Government of India at Geneva on the 80th of October 1947—

SCHEDULE

Serial No.	Relative item No. in the First Schedule to the Indian Tariff, Act 1934	Name of article.	Standard rate of duty except where otherwise stated
1	2	3	4. 1. 1. 1.
1	2	Bacon and Ham, not canned or bottled.	25 per cent <i>ad valorem.</i>
2	4	Butter and cheese.	25 per cent <i>ad valorem.</i>
3	4 (1)	Milk, condensed or preserved, including milk cream, but excluding dried skim milk that is to say dried milk powder containing not more 4% of fat and no added ingredients.	25 per cent <i>ad valorem.</i>
4	7	Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflower.	30 per cent <i>ad valorem.</i>
5	8	Apples, Pears, Prunes and Grapes, fresh.	30 per cent <i>ad valorem.</i>
6	8 (1)	Currants.	Re. 1/- per cwt.
7	9 (3)	Cassia, Linseed, ground or unground.	50 per cent <i>ad valorem.</i>
8	9 (6)	Vanilla Beans.	20 per cent <i>ad valorem.</i>
9	12	Grass and clover seeds.	15 per cent <i>ad valorem.</i>
10	13	Cochineal.	20 per cent <i>ad valorem.</i>
11	13 (4)	Rosin.	24 per cent <i>ad valorem.</i>
12	15	Mineral grease, including petroleum Jelly.	27 per cent <i>ad valorem.</i>
13	15	Stearine.	24 per cent <i>ad valorem.</i>
14	15 (5)	Fish Oil and Whale oil, hardened or hydrogenated.	Rs. 10/- per cwt.

1	2	3	4
15	15 (6)	Tung Oil.	30 per cent <i>ad valorem</i> .
16	15 (8)	Neatsfoot oil.	15 per cent <i>ad valorem</i> .
17	16	Canned or bottled bacon, ham and lard.	25 per cent <i>ad valorem</i> .
18	16 (1)	Fish, canned.	20 per cent <i>ad valorem</i> .
19	20 (2)	Asparagus, canned.	24 per cent <i>ad valorem</i> .
20	20 (2)	Vegetables, canned all sorts, other than tomatoes, onions, potatoes and cauliflowers.	30 per cent <i>ad valorem</i> .
21	21	Meat, canned.	20 per cent <i>ad valorem</i> .
22	21	Rennet essence.	20 per cent <i>ad valorem</i> .
23	21	Soups, canned or bottled.	25 per cent <i>ad valorem</i> .
24	21 (1)	Meat frozen.	20 per cent <i>ad valorem</i> .
25	21 (1)	Soups all sorts, not otherwise specified.	25 per cent <i>ad valorem</i> .
26	22 (3)	Wines not containing more than 42 per cent of proof spirit.—	
		(a) Champagne and other sparkling wines.	Rs. 16/8/- per Imperial gallon.
		(b) Other sorts.	Rs. 9/8/- per Imperial gallon.
27	22 (5)	Spirits. —	
		(a) Bitters	
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 73/2/- per Imperial gallon.
		(ii) not so entered.	Rs. 55/5/- per Imperial gallon of the strength of London proof.
		(c) Perfumed Spirits.	Rs. 60/- per Imperial gallon or 25 per cent <i>ad valorem</i> whichever is higher plus one-fourth of the total duty.
		(d) Rum.	Rs. 55/5/- per Imperial gallon of the strength of London proof.

N. B.—Provided that—

(a) On any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent *ad valorem*, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent *ad valorem*.

(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

28	27 (1)	Asphalt.	27 per cent <i>ad valorem</i> .
29	27 (2)	Crude and refined coal tar and coal pitch.	27 per cent <i>ad valorem</i> .
30	27 (3)	All sorts of mineral oils, not otherwise specified.	27 per cent <i>ad valorem</i> .
31	28	Acetyl Salicylic acid in tablets or in powder, Atropine sulphate, Cresylvic acid, Hyocine Hydrobromide, Phenobarbital, Vitamins A and E excluding fishliver oils, Cod-liver oil, packed in containers not exceeding 14 lbs. in capacity, Iodine in crude form, Lactose (Sugar of milk), penicillin and its products, Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin, sulpha drugs, and vitamin preparations other than fish-liver oil.	30 per cent <i>ad valorem</i> .
32	28	Menthol	24 per cent <i>ad valorem</i> .

1	2	3	4
33	28 (8)	Acetic acid, Boric acid, Borax and Phenol.	25 per cent <i>ad valorem</i> .
34	30	Paints, Solutions, and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	24 per cent <i>ad valorem</i> .
35	30	Lithopone	30 per cent <i>ad valorem</i> .
36	30 (2) (d)	Ultramarine blue—	
		(i) In packing of 1 lb. or over;	30 per cent <i>ad valorem</i> or Rs. 8-8-0 per cwt. whichever is higher.
		(ii) In packing of $\frac{1}{2}$ lb. and over but less than 1 lb.;	30 per cent <i>ad valorem</i> or Rs. 11-4-0 per cwt. whichever is higher.
		(iii) In packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.;	30 per cent <i>ad valorem</i> or Rs. 17-0-0 per cwt. whichever is higher.
		(iv) In packing of less than $\frac{1}{4}$ lb.	30 per cent <i>ad valorem</i> or Rs. 24-0-0 per cwt. whichever is higher.
37	31 (4)	Camphor.	50 per cent <i>ad valorem</i> .
38	41	Douglas fir.	20 per cent <i>ad valorem</i> .
39	44	Cigarette paper in rolls and bobbins.	20 per cent <i>ad valorem</i> .
40	49 (b)	Textile Manufactures, the following articles when made wholly or mainly of any of the cotton fabrics specified in Item No. 48 (3), and not of British manufacture, namely:—	10 per cent <i>ad valorem</i> .
		Cross-stitch, drawn-thread or otherwise embroidered bed sheets; bed spreads; bolster cases; counterpanes; cloths; table; cloths; tray; covers; bed; over, table; dusters; glass-cloths; handkerchiefs; napkins; pillow cases; pillow slips; scarves; shirts; shawls; sacks (cotton); towels and umbrella coverings.	
41	49 (2)	Ribbons.	50 per cent <i>ad valorem</i> .
42	52	Lace and trimmings, made of cotton or linen.	25 per cent <i>ad valorem</i> .
43	53	Linen embroideries.	25 per cent <i>ad valorem</i> .
44	55	Hats, caps and bonnets, all sorts, excluding Pith hats and helmets.	20 per cent <i>ad valorem</i> .
45	60 (2)	Electric lighting bulbs for torches and automobiles.	50 per cent <i>ad valorem</i> .
46	60 (3)	Glass beads and false pearls.	50 per cent <i>ad valorem</i> .
47	71	Stoves for use with Kerosene, gasolene or other liquid fuels and burners therefor.	20 per cent <i>ad valorem</i> .
48	72 (4)	Passenger lifts and component parts and accessories thereof.	25 per cent <i>ad valorem</i> .
49	72 (5)	Domestic refrigerators and parts therefor such as are specially designed for use with such refrigerators.	30 per cent <i>ad valorem</i> .
50	72 (6)	Typewriters and component parts thereof and office machines all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one quarter of one brake-horse-power and component parts thereof.	20 per cent <i>ad valorem</i> .
51	73 (2)	Carbons, electric; and electric medical apparatus.	20 per cent <i>ad valorem</i> .

1	2	3	4
52	73 (4)	Complete wireless receivers, electric valves specially designed for wireless reception instruments and component parts of wireless reception instruments other than electric valves.	50 per cent <i>ad valorem</i> when duty is leviable at the "Standard" rate; and 44 per cent <i>ad valorem</i> when duty is leviable at the "Presidential rate" as applicable to the produce or manufacture of the United Kingdom.
53	73 (4)	Combination radio-phonographs.	54 per cent <i>ad valorem</i> .
54	74 (2)	Wooden railway sleepers.	15 per cent <i>ad valorem</i> .
55	77 (2)	Optical instruments.	20 per cent <i>ad valorem</i> .
56	78	One-day alarm clocks.	50 per cent <i>ad valorem</i> .
57	79	Musical instruments and parts thereof, all sorts and records for talking machines.	50 per cent <i>ad valorem</i> .
58	84	Fishing hooks.	30 per cent <i>ad valorem</i> .
59	87	Wall boards of wood fibre.	25 per cent <i>ad valorem</i> .

NOTE:—The additional duties of customs leviable under section 5 of the Indian Finance Act, 1948 shall not be levied and collected on the articles specified in this Schedule.

K. R. P. AIYANGAR, Joint Secy.